

AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [0008] with the following amended paragraph:

[0008] The present invention provides a new and improved tailgate assembly that overcomes the foregoing difficulties and others and provides the aforementioned and other advantageous features. More particularly, in accordance with one aspect of the present invention, ~~[[the]]~~ a tailgate assembly is adapted to be mounted along an open edge of a vehicle's load-carrying bed. ~~The tailgate is able to alternatively pivot about (1) an axis generally parallel with a bottom edge of the tailgate for movement between a closed position and a fold-open position and (2) an axis generally parallel with a lateral edge of the tailgate for movement between the closed position and a swing-open position.~~ The tailgate assembly includes a stamped sheet metal frame having a reinforced cross-sectional shape with an inner side facing an associated vehicle's load-carrying bed and an outer side opposite the inner side. A skin is attached to the outer side of the frame.

Please replace paragraph [0009] with the following amended paragraph:

[0009] According to another aspect of the present invention, a dual-mode vehicle closure structure is provided. More particularly, in accordance with this aspect of the invention, the dual-mode vehicle closure structure includes a frame having a double-hat shape including a raised section and an inner flange and an outer flange flanking the raised section. A sheet molding compound structural cladding is adjacent and connected to the raised section of the frame. A skin is adjacent and connected to the outer flange of the frame.

Please replace the Abstract paragraph with the following amended Abstract paragraph:

A tailgate assembly adapted to be mounted along an open edge of a vehicle's load-carrying bed is provided. ~~The tailgate is able to alternatively pivot about (1) an axis generally parallel with a bottom edge of the tailgate for movement between a closed position and a folded-open position and (2) an axis generally parallel with a lateral edge of the tailgate for movement between the closed position and a swing-open position.~~

The tailgate assembly includes a stamped sheet metal frame having a reinforced cross-sectional shape with an inner side facing an associated vehicle's load-carrying bed and an outer side opposite the inner side. The tailgate assembly further includes a skin attached to the outer side of the frame.